

FYE 2009 Review - Annual Financial Report

School District: Bracken County
 Audit Firm Name: Penny R. Stanfield, CPA
 Date: 2/8/2010
 1st Audit Reviewer: Kem Delaney-Ellis
 2nd Audit Reviewer:

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	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (110)						
Revenue (Local) - 1XXX	947,273.04	991,133.97	-43,860.93	991,134.00	-0.03	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	1,397,683.05	-1,397,683.05	0.00	1,397,683.05	
Revenue (State) - 3XXX (Not 3900)	5,434,338.58	5,434,338.58	0.00	6,832,022.00	-1,397,683.42	
Revenue (Federal) - 4XXX	604.82	5,226.39	-4,621.57	5,226.00	0.39	
Total Revenues	6,382,216.44	7,828,381.99	-1,446,165.55	7,828,382.00	-0.01	
Expenditures-Not including Transfers Out or On Behalf	6,582,840.93	6,445,936.91	136,904.02	7,843,670.00	-1,397,733.09	
Expenditures-On Behalf	0.00	1,397,683.05	-1,397,683.05	0.00	1,397,683.05	
Total Expenditures	6,582,840.93	7,843,619.96	-1,260,779.03	7,843,670.00	-50.04	
Excess (Deficiency) of Revenues Over Expenditures	-200,624.49	-15,237.97	-185,386.52	-15,288.00	50.03	
Other Financing Sources - Not Transfers In	16,347.20	16,347.20	0.00	16,347.00	0.20	
Other Financing Sources - Transfers In Only - 52XX Transfers	26,881.00	26,881.00	0.00	26,881.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	24,057.00	24,057.00	0.00	24,057.00	0.00	
Total Other Financing Sources, Uses and Transfers	19,171.20	19,171.20	0.00	19,171.00	0.20	
Net Change in Fund Balance	-181,453.29	3,933.23	-185,386.52	3,883.00	50.23	
Beginning Fund Balance - July 1	1,546,986.78	1,537,888.78	9,098.00	1,590,580.00	-52,691.22	Beginning balance differences to be determined
Ending Balance - June 30	1,365,533.49	1,541,822.01	-176,288.52	1,594,463.00	-52,640.99	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 1						
On-Behalf Revenues by Fund	0.00	1,397,683.05	-1,397,683.05	0.00	1,397,683.05	Refer to page 36 of audit report, note P, On-behalf payments total sum \$1,467,472
On-Behalf Expenditures by Fund	0.00	1,397,683.05	-1,397,683.05	0.00	1,397,683.05	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 2 (Special Revenue) (220)						
Revenue (Local) - 1XXX	25.00	25.00	0.00	25.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX (not 3900)	494,838.37	495,043.42	-205.05	495,043.00	0.42	
Revenue (Federal) – 4XXX	705,146.09	704,941.04	205.05	704,941.00	0.04	
Total Revenues	1,200,009.46	1,200,009.46	0.00	1,200,009.00	0.46	
Expenditures-Not including Transfers Out and not 0280	1,224,066.46	1,224,066.46	0.00	1,224,066.00	0.46	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	1,224,066.46	1,224,066.46	0.00	1,224,066.00	0.46	
Excess (Deficiency) of Revenues Over Expenditures	-24,057.00	-24,057.00	0.00	-24,057.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	24,057.00	24,057.00	0.00	24,057.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	24,057.00	24,057.00	0.00	24,057.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 2						
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 310 (Capital Outlay) (310)						
Revenue (Local) - 1XXX	1,608.46	1,608.46	0.00	1,609.00	-0.54	
Revenue (State) – 3XXX	112,207.00	112,207.00	0.00	112,207.00	0.00	
Total Revenues	113,815.46	113,815.46	0.00	113,816.00	-0.54	
Expenditures-Not including Transfers Out	18,423.81	0.00	18,423.81	0.00	0.00	
Total Expenditures	18,423.81	0.00	18,423.81	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	95,391.65	113,815.46	-18,423.81	113,816.00	-0.54	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	18,423.81	-18,423.81	18,424.00	-0.19	
Total Other Financing Sources, Uses and Transfers	0.00	-18,423.81	18,423.81	-18,424.00	0.19	
Net Change in Fund Balance	95,391.65	95,391.65	0.00	95,392.00	-0.35	
Beginning Fund Balance - July 1	94,792.43	94,792.43	0.00	94,792.00	0.43	
Ending Balance - June 30	190,184.08	190,184.08	0.00	190,184.00	0.08	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 320 (Building) (320)						
Revenue (Local) - 1XXX	542,995.59	544,855.92	-1,860.33	544,856.00	-0.08	
Revenue (State) – 3XXX	495,224.00	495,224.00	0.00	495,224.00	0.00	
Total Revenues	1,038,219.59	1,040,079.92	-1,860.33	1,040,080.00	-0.08	
Expenditures-Not including Transfers Out	532,741.07	0.00	532,741.07	0.00	0.00	
Total Expenditures	532,741.07	0.00	532,741.07	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	505,478.52	1,040,079.92	-534,601.40	1,040,080.00	-0.08	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	68,114.00	600,855.07	-532,741.07	600,855.00	0.07	
Total Other Financing Sources, Uses and Transfers	-68,114.00	-600,855.07	532,741.07	-600,855.00	-0.07	
Net Change in Fund Balance	437,364.52	439,224.85	-1,860.33	439,225.00	-0.15	
Beginning Fund Balance - July 1	506,094.41	506,094.41	0.00	904,755.00	-398,660.59	
Ending Balance - June 30	943,458.93	945,319.26	-1,860.33	1,343,980.00	-398,660.74	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 360 (Construction) (360)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) – 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	980,678.17	1,008,992.16	-28,313.99	1,008,992.00	0.16	
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	980,678.17	1,008,992.16	-28,313.99	1,008,992.00	0.16	
Excess (Deficiency) of Revenues Over Expenditures	-980,678.17	-1,008,992.16	28,313.99	-1,008,992.00	-0.16	
Other Financing Sources - Not Transfers In - Not 52XX	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	68,114.00	68,114.00	0.00	68,114.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	68,114.00	68,114.00	0.00	68,114.00	0.00	
Net Change in Fund Balance	-912,564.17	-940,878.16	28,313.99	-940,878.00	-0.16	
Beginning Fund Balance - July 1	0.00	0.00	0.00	940,878.00	-940,878.00	Beginning balance differences to be determined
Ending Balance - June 30	-912,564.17	-940,878.16	28,313.99	0.00	-940,878.16	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 360						
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00	
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 400 - Debt Service Fund						
Revenue Local (1XXX)	0.00	59.39	-59.39	59.00	0.39	
Revenue State (3XXX)	0.00	83,979.29	-83,979.29	83,979.00	0.29	
Total Revenues	0.00	84,038.68	-84,038.68	84,038.00	0.68	
Expenditures - Not Including Transfers Out	0.00	634,920.00	-634,920.00	634,920.00	0.00	
Total Expenditures	0.00	634,920.00	-634,920.00	634,920.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	-550,881.32	550,881.32	-550,882.00	0.68	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	551,164.88	-551,164.88	551,165.00	-0.12	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	551,164.88	-551,164.88	551,165.00	-0.12	
Net Change in Fund Balance	0.00	283.56	-283.56	283.00	0.56	
Beginning Fund Balance - July 1	0.00	53.69	-53.69	54.00	-0.31	
Ending Balance - June 30	0.00	337.25	-337.25	337.00	0.25	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 410 - Debt Service Fund - SFCC						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	53.69	-53.69	0.00	53.69	
Ending Balance - June 30	0.00	53.69	-53.69	0.00	53.69	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Governmental Funds						
Total Revenues - Governmental Funds	8,734,260.95	10,266,325.51	-1,532,064.56	10,266,325.00	0.51	
Total Expenditures - Governmental Funds	9,338,750.44	10,711,598.58	-1,372,848.14	10,711,648.00	-49.42	
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	-604,489.49	-445,273.07	-159,216.42	-445,323.00	49.93	
Total Other Financing Sources, Uses and Transfers - Governmental Funds	43,228.20	43,228.20	0.00	43,228.00	0.20	
Net Change in Fund Balance - Governmental Funds	-561,261.29	-402,044.87	-159,216.42	-402,095.00	50.13	
Beginning Fund Balance - July 1 - Governmental Funds	2,147,873.62	2,138,883.00	8,990.62	3,531,059.00	-1,392,176.00	See above
Ending Fund Balance - June 30 - Governmental Funds	1,586,612.33	1,736,838.13	-150,225.80	3,128,964.00	-1,392,125.87	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service - Funds 51 and 81 (510) (810)						
Operating Revenue - Not Interest Income (Local) - 1XXX	182,846.07	182,846.07	0.00	182,846.00	0.07	
Total Operating Revenues	182,846.07	182,846.07	0.00	182,846.00	0.07	
Expenditures-Not including Transfers Out or On-behalf	533,451.60	572,462.60	-39,011.00	635,954.00	-63,491.40	
Expenditures-On Behalf	0.00	69,789.06	-69,789.06	0.00	69,789.06	
Expenditures - Depreciation Only (Fund 81)	0.00	22,926.51	-22,926.51	22,927.00	-0.49	
Total Operating Expenses	533,451.60	665,178.17	-131,726.57	658,881.00	6,297.17	
Operating Income (Loss)	-350,605.53	-482,332.10	131,726.57	-476,035.00	-6,297.10	
Non-Operating Revenue - Interest Income Only (Local) - 1510	410.75	410.75	0.00	411.00	-0.25	
Revenue (State) - 3XXX	6,991.00	6,991.00	0.00	6,991.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	69,789.06	-69,789.06	69,789.00	0.06	
Donated Commodities - 4550	0.00	33,988.00	-33,988.00	33,988.00	0.00	
Revenue (Federal) - 4XXX, not 4550	335,663.00	335,663.00	0.00	335,663.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	See page 17 of audit report
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	26,881.00	-26,881.00	
Revenue Fund 81 (All)	0.00	0.00	0.00	0.00	0.00	
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	343,064.75	446,841.81	-103,777.06	419,961.00	26,880.81	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	26,881.00	26,881.00	0.00	0.00	26,881.00	
Net Transfers In (Out)	-26,881.00	-26,881.00	0.00	0.00	-26,881.00	
Change in Net Assets	-34,421.78	-62,371.29	27,949.51	-56,074.00	-6,297.29	See page 17 of audit report
Beginning Net Assets - July 1	70,565.53	75,588.53	-5,023.00	542,518.00	-466,929.47	Beginning balance differences to be determined
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Fund 51 and 81 Ending Net Assets - June 30	36,143.75	13,217.24	22,926.51	486,444.00	-473,226.76	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Operations - Fund 52						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Expenditures - Depreciation Only (Fund 81)	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education operations - Fund 54						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Funds - 5X						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Proprietary Funds						
Total Operating Revenues - Proprietary Funds	182,846.07	182,846.07	0.00	182,846.00	0.07	
Total Operating Expenses - Proprietary Funds	533,451.60	665,178.17	-131,726.57	658,881.00	6,297.17	See explanations above
Operating Income (Loss) - Proprietary Funds	-350,605.53	-482,332.10	131,726.57	-476,035.00	-6,297.10	
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	343,064.75	446,841.81	-103,777.06	419,961.00	26,880.81	
Net Transfers In (Out) - Proprietary Funds	-26,881.00	-26,881.00	0.00	0.00	-26,881.00	
Net Income (Loss) - Proprietary Funds	-34,421.78	-62,371.29	27,949.51	-56,074.00	-6,297.29	
Net Assets, July 1, 2008 - Proprietary Funds	70,565.53	75,588.53	-5,023.00	542,518.00	-466,929.47	
Net Assets, June 30, 2009 - Proprietary Funds	36,143.75	13,217.24	22,926.51	486,444.00	-473,226.76	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fiscal Agent Funds - Fund 6X						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Trust and Agency Funds - Fund 7XXX						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fiduciary Funds						
Total Additions - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Total Deductions - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets - Fiduciary funds	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets July 1 - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 51 On-Behalf Payments Comparison						
Fund 51 - On-Behalf Revenues	0.00	69,789.06	-69,789.06	69,789.00	0.06	See page 17 of audit report
Fund 51 - On-Behalf Expenditures	0.00	69,789.06	-69,789.06	69,789.00	0.06	
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Depreciation Expense (0740)						
Depreciation Expense - Fund 8	10,788.78	461,745.83	-450,957.05	461,746.00	-0.17	Refer to page 30 of audit report
Depreciation Expense - Fund 81	0.00	22,926.51	-22,926.51	22,927.00	-0.49	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Total All Funds						
On-Behalf Payments (AFR - KDE Web)	0.00	1,467,472.11	-1,467,472.11	1,467,221.66	250.45	See KDE website; unexplained difference
On-Behalf Payments (Audit)	0.00	0.00	0.00	69,789.00	-69,789.00	On behalf payments are not separated; see page 36 of audit report
On-Behalf Payments (Audit - KDE Web)	0.00	-1,467,472.11	1,467,472.11	-1,397,432.66	-70,039.45	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Government Assets - Fund 8						
Additions	0.00	-854.85	854.85	0.00	-854.85	Not evaluating at this time
Deductions	10,788.78	461,745.83	-450,957.05	0.00	461,745.83	
Change Total assets	-10,788.78	-462,600.68	451,811.90	0.00	-462,600.68	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-10,788.78	-462,600.68	451,811.90	0.00	-462,600.68	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service Assets - Fund 81						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	22,926.51	-22,926.51	0.00	22,926.51	Not evaluating at this time
Change Total assets	0.00	-22,926.51	22,926.51	0.00	-22,926.51	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	-22,926.51	22,926.51	0.00	-22,926.51	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Assets - Fund 82						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education Assets - Fund 84						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00	
Total Assets - June 30, 2009	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Fund Assets - Fund 8X						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fixed Assets						
Total Additions - Fixed Assets	0.00	-854.85	854.85	0.00	-854.85	
Total Deductions - Fixed Assets	10,788.78	484,672.34	-473,883.56	0.00	484,672.34	
Change in Total Fixed Assets	-10,788.78	-485,527.19	474,738.41	0.00	-485,527.19	
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fixed Assets	-10,788.78	-485,527.19	474,738.41	0.00	-485,527.19	